

bc: Mr. Gordon P. Ade *610.0070*
Mr. Robert H. Gustafson
Legal Section

(916) 445-4588

February 10, 1983

Mr. Ray Jerland
Assistant Assessor
Humboldt County
825 Fifth Street
Eureka, CA 95501

Dear Mr. Jerland:

This is in response to your recent telephone request for an opinion on whether daffodil, lily, and iris bulbs used for the production of cut flowers can be revalued to reflect additional increments in value when the bulbs are removed from the ground and replanted in the same field or in another field under the same ownership. Your inquiry presents two issues: (1) are the bulbs in question perennials, or are they annuals entitled to the growing crops exemption; and (2) does the replanting constitute new construction permitting addition of values to the land?

Mr. William McKay, of our Assessment Standards Division, wrote to Mr. Leonard Schaal of your office on January 20, 1983, providing an answer to this inquiry. I am in general agreement with the opinions expressed in that letter with one exception. The exception is that I would add an additional condition to the second paragraph of Mr. McKay's letter, in which he expresses the opinion that if bulbs are left in the ground for less than one year, such as the case with daffodils, they should be classified as a growing crop rather than as land. Since daffodils are a perennial according to my information, Mr. McKay's advice would only be correct if there is a necessity for the daffodils to be annually removed from the ground.

A "necessity" exists only where a perennial plant must be treated as an annual because of climatic conditions or the physical characteristics of the plant itself. Just because the nursery industry finds it convenient or profitable to remove and replant the bulbs does not mean they have met the test of necessity. These are the standards set forth by the Attorney General (57 Ops.Cal.Atty.Gen. 506 (1974)) and approved in Hunes Turfgrass v. County of Kern, (1980) 111 Cal.App. 3rd 855.